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See instructions on reverse for filing requirements.

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES Write the entity's Federal Employer ID Number and "2004 Form CT-G ES" on check or money order.

Send completed coupon and payment to:

Department of Revenue Services PO Box 5019 Hartford CT 06102-5019

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☐ Partnership ☐ Estate ☐ Trust ☐ LLC ☐ S Corporation

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Department of Revenue Services PO Box 5019 Hartford CT 06102-5019

CHECK TYPE OF ENTITY:

FORM CT-G ES Instructions

Fill in the ending date of the taxable year for which this payment is made. Calendar year filers, enter December 31, 2004. Estimated tax must be paid if the tax for any nonresident individual filing as part of a group return will be more than \$500. To determine the amount due and due date of payment, please refer to the instructions for **Form CT-G**, *Connecticut Group Income Tax Return and*

To determine the amount due and due date of payment, please refer to the instructions for **Form CT-G**, *Connecticut Group Income Tax Return and Instructions*, for use by qualified electing nonresident partners, LLC members, S corporation shareholders, or beneficiaries of trusts and estates.

Your required annual payment is the lesser of:

- 90% of the Connecticut income tax shown on your 2004 Connecticut income tax return; or
- 100% of the Connecticut income tax shown on your 2003 Connecticut income tax return, if you filed a 2003 income tax return that covered a 12-month period.

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